



**Roxann Wedegartner**  
Mayor

City of  
**GREENFIELD, MASSACHUSETTS**

**Board of Assessors:**  
Ruggeri, Joseph  
Letourneau, Deanne

**BOARD OF ASSESSORS OFFICE**

**Kimberly A. MacDonald Mew**

Assessor

City Hall • 14 Court Square • Greenfield, MA 01301  
Phone 413-772-1506 or 413-772-1509 • [kimberly.mew@greenfield-ma.gov](mailto:kimberly.mew@greenfield-ma.gov) • [www.greenfield-ma.gov](http://www.greenfield-ma.gov)

**Instructions for a Sewer Betterment Abatement**

**General Information**

The Massachusetts Department of Revenue identifies two valid grounds for an abatement of sewer betterment charges:

- ☐ The assessment is more than the enhanced value of the property attributable to the improvement;
- ☐ The assessment reflects a disproportionate allocation of the cost of the project in relation to the enhanced value of the property when compared to other benefited properties.

Further, DOR guidelines state that if the value or use of the property is enhanced by the improvement, it does not matter that the property owner did not request or may not use the improvement.

Betterment Assessments were apportioned to properties based on their assigned design flow as defined in Massachusetts Title V regulations at 310 CMR 15.203.

Per Department of Revenue guidelines the City does not consider as valid cause for abatement any claim that other properties should be assessed a share of the betterment disproportionate to their assigned design flow.

**Instructions**

1. Complete the Application for Abatement of Sewer Betterment Assessment, and submit it with any supporting documentation to:

City of Greenfield  
Assessor's Office  
14 Court Square  
Greenfield, MA 01301  
OR

via email to [Kimberly.mew@greenfield-ma.gov](mailto:Kimberly.mew@greenfield-ma.gov)

Applications must be received by the Assessor's office by September 28<sup>th</sup>, 2020.

2. You will be notified by the Assessor's office regarding a scheduled hearing date. You may waive your right to be present at the hearing. If you do, any decision by the Board is not subject to rehearing.

3. If the Board requests further information or documentation to support your abatement application, this must generally be provided within five business days following the request.

4. The Board will normally decide on any abatement after the hearing. A written copy of the decision will be mailed to you generally within 10 business days after the hearing.